

**EFFECT OF PLANNING, IMPLEMENTATION, SUPERVISION AND CONTROLLING,
BUREAUTRATION STRUKTURE AND SYSTEMS INFORMATION ON
MANAGEMENTOF GOODS REGIONSWITH COMMUNICATION
AS A MODERATINGVARIABLE IN DISTRICT GOVERMENT
SERDANG BEDAGAI**

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ABSTRACT

The objective of the research was to analyze the influence of planning, implementation, supervision and control, bureaucratic structure, and information system on the management of regional government's property with communication as moderating variable in the SerdangBedagai District Administration. The research used causal method, using primary data with questionnaires. The population was 141 respondents, and all of them were used as the samples. The data were analyzed by using multiple linear regression analysis and residual test for testing moderating variable. The result of the research showed that showed that, simultaneously, planning, implementation, supervision and control, bureaucratic structure, and information system had significant influence on the management of regional government's property. Partially, implementation, bureaucracy structure, and information system had positive and significant influence on the management of regional government's property. Meanwhile, planning, supervision, and control had positive and insignificant influence on the management of regional government's property. The variable of communication could not moderate the correlation of planning, implementation, supervision and control, bureaucratic structure, and information system with the management of regional government's property.

Key Words: *Planning, Implementation, Supervision and Control, Bureaucracy Structure, Information System, Communication, Management of Regional Government's Property*

1. INTRODUCTION.

The problem of not having WTP opinion from the BPK-RI audit result on LKPD is quite varied, but the phenomenon that occurs more often due to the problem from the management of fixed asset that is not accountable so that the presentation of fixed assets is not audible to its fairness by the auditor. Management of regional property is carried out from the cycle of planning, implementation, supervision and control. In addition to capital expenditure budgeting, the problem of managing regional property, also related to the budget problem of fixed asset maintenance. Accountability is a form of obligation to account for the cleanliness or failure of the organization's mission in achieving predetermined objectives and targets, through a periodic accountability media.

The process of maintaining fixed assets should be supported by the recording of asset maintenance in order to avoid lost expenses, ie incremental maintenance allocation (additional) even if many assets are not functioning or lost.

Research purposes

As already stated in the formulation of the above problem, the purpose of this research is;

1. To analyze the influence of planning, implementation, supervision and control, bureaucracy structure, and information system have effect simultaneously and partially to the management of local property in Serdang Bedagai Regency.
2. To analyze communication skills in moderating the relationship planning, implementation, supervision and control, bureaucratic structure, and information systems in the management of local property on the Government of Serdang Bedagai Regency.

Benefits of research

This research is expected to provide benefits, among others are;

1. Can be a material for the development of top literatures directly related to the management of local property.
2. For the local government as information to determine the factors that affect the management of local property to increase the opinion of financial statements to WTP at the Government of Serdang Bedagai District.
3. For academics this research is expected, as a basis for further research, particularly on the management of local property.

2. THE LITERATURE AND DEVELOPMENT OF HYPOTHESES

2.1. Management of Regional Property

According to Oktavia and Sumini (2010) Management of regional property is part of the regional financial management. In addition, the property of the region is one important element in the framework of governance and service to the community. Therefore, of course the management of good local property will reflect good local financial management.

2.2. Planning

According Jusmin (2013) .The purpose of local property management planning are: 1. Ensuring the effectiveness and coordination of local government-owned property management activities; 2. Supervise the use of funds in the management process as well as the use of property owned by the property area; Ensure that local property management issues have been addressed in decision-making meetings as the basis for the preparation of service plans; Understand the limits of effectiveness, efficiency and consider the economic conditions in preparing the management / management of regional property; Establish a pattern of cooperation in the management of local property with third parties or other organizations capable of meeting the needs of the community.

2.3. Implementation

According to Yusuf (2010) Implementation is a whole set of processes ranging from procurement, use, utilization, security and maintenance, assessment, deletion, alienation, and administration, in addition Institutional structure also affects the effectiveness and

efficiency of management of local property that requires planning, supervision, and cooperation of related units.

2.4. Supervision And Control

According to Siregar (2004) Recent supervision and control often becomes a problem for local government. Regional Administration Management Information System (SIMDA BMD) is a sufficiently effective means to improve supervision and control, because through the SIMDA BMD all actions against local property can be monitored properly, ranging from the scope of handling to who is responsible for handling it.

bureaucratic structure

According to Inayah, (2010). The bureaucratic structure is a characteristic, norms, and patterns of relationships that occur over and over again in executive agencies that have a good potential relationship or real with what they have in running the policy.

Information Systems

According Sutanta (2003: 19) is a set of subsystems are interconnected, gather together and form a unity, interact and cooperate between the parts with one another in a way to perform data processing functions, receive input in the form of data, then cultivate it, and produce information output as the basis for useful decision making.

Communication

According Inayah (2010) Communication can be used as benchmarks how far policies in the form of regulations have been delivered clearly with the same interpretation and can be done consistently by the implementing officers of the regulation.

3. METHODOLOGY

This research is primary data. According to Umar (2009), primary data is data obtained from the first source either from individuals or individuals such as the results of interviews or the results of the usual questionnaires conducted by the study. Data collection from respondents using research instruments in the form of questionnaires delivered by researchers as much as 141 questionnaires and awaited for 14 days. The type of data used in this study is qualitative data in the form of primary data.

Method of collecting data

The technique used is survey method, which is data collection obtained directly from original source with questionnaire (Ikhsan and Ghazali, 2006). Technique of collecting data in this research is through questionnaire.

Variable Operational Definition

The operational definition of each variable is the definition used as the basis for determining the value of each variable. Research variables in this study are independent variables, dependent, and moderating. The independent variable is the variable that influences the dependent variable and the dependent variable is the variable which is the main concern of the researcher (Now, 2006), According to Lubis (2012), the moderating variable can influence the direct relationship both strengthen and weaken the independent variable with dependent.

This research uses five independent variables, namely planning (X1), implementation (X2), supervision and control (X3), bureaucratic structure (X4), and information system (X5),

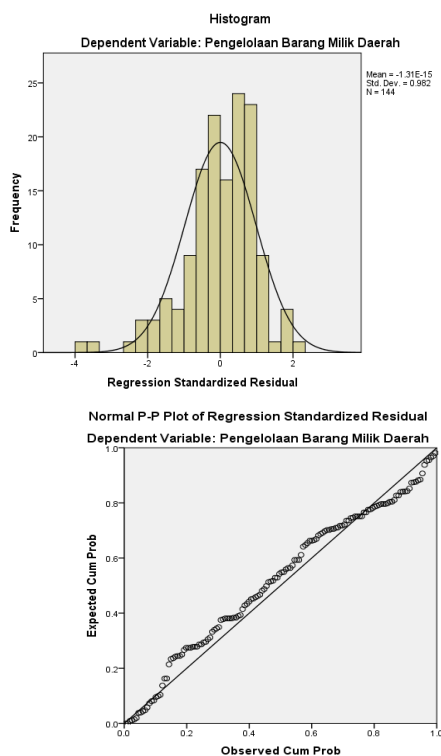
without and through variabel moderating ie communication (Z) and one variable dependent namely the Management of Regional Property (Y).

Data analysis method

Data analysis method used to test hypothesis is multiple linear regression which aims to test and analyze, both srimultan and partial how big influence planning (X1), supervision (X2), supervision and control (X3), Bureaucratic Structure (X4), information system (X5), without and through moderating variabel communication (Z), and one dependent variable is the management of local property (Y) Data processing using Statistical Package for Social Science (SPSS) program.

4. RESULT AND DISCUSSION

1. Graph Analysis



2. Statistical Analysis

Based on the results of normality test using Kolmogorov Smirnov test and by looking at the graph test, it can be concluded that the data has a normal distribution. If the asymp.sig (2-tailed) probability value in the Kolmogorov Smirnov test is greater than 0.05 it can be stated that the data is normally distributed, otherwise if the asymp.sig (2-tailed) probability is less than 0.05 it can be concluded that the data is not normally distributed (Ghozali, 2013).

Table 4.1
One-Sample Kolmogorov-Smirnov Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		141
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.90207542
Most Extreme Differences	Absolute	.084
	Positive	.063
	Negative	-.084
Test Statistic		.084
Asymp. Sig. (2-tailed)		.215 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Sumber : hasil penelitian, 2017 (data diolah)

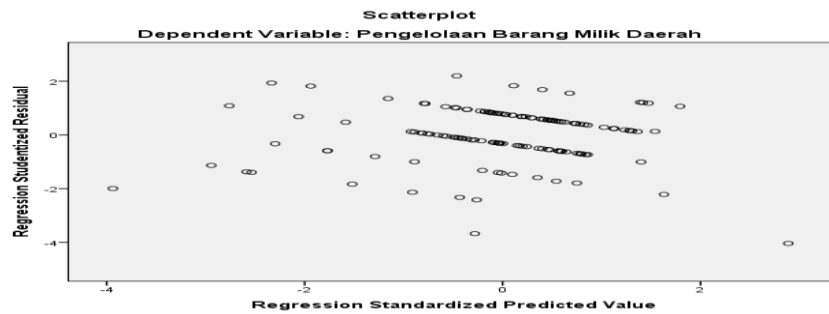
Test Multicollonierity

Table 4.2
Test Multicollonierity
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	11.068	2.883		3.840	.000		
Perencanaan	.084	.076	.090	0,804	.272	.881	1.135
Pelaksanaan	.116	.049	.205	2.380	.019	.791	1.265
Pengawasan dan Pengendalian	.011	.022	.039	0,750	.617	.954	1.048
Struktur Birokrasi	.163	.083	.171	1.965	.049	.771	1.297
Sistem Informasi	.137	.090	.134	1.918	.031	.752	1.330

Heterocedasticity Test

Test heterokedastisitas to the data concluded that the regression model does not occur heterokedastisitas. This can be seen from scatterplots where the spread of dots that spread randomly, does not form a certain clear pattern, as well as spreads either above or below the number 0 on the Y axis (Ghozali, 2013).



Hypothesis Testing First Coefficient of Determination (R^2)

Tabel 4.3
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.836 ^a	.805	.801	.318	1.847

a. Statistical Test F

The results of statistical tests F (simultaneous test) on planning, implementation, supervision and control, bureaucratic structure, information system, disposition / attitude and communication simultaneously and partially influence the management of local property. the results obtained as shown in table 5.8

Tabel 4.4
Statistical Test F
ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	27.385	5	5.477	6.495	.000 ^b
	Residual	116.365	136	.843		
	Total	143.750	141			

Based on Table 5.8, the F value of 6.495 is greater than the F table value of 2.28 and the significance value of F is 0.000 smaller than $\alpha = 0.05$ then H_0 is rejected or the proposed hypothesis is accepted.

b Test Statistics t

The results of statistical tests t (partial test) on planning, implementation, supervision and control, bureaucracy structure, information system, disposition / attitude and communication partially influence the management of local property obtained results as follows:

Tabel 4.5
Test Statistics t
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	11.068	2.883		3.840	.000
Perencanaan	.084	.076	.090	0.804	.272
Pelaksanaan	.116	.049	.205	2.380	.019
Pengawasan dan Pengendalian	.011	.022	.039	0.750	.617
Struktur Birokrasi	.163	.083	.171	1.965	.049
Sistem Informasi	.137	.090	.134	1.918	.031

Results of Second Hypothesis Testing

This second hypothesis test uses multiple linear regression analysis with residual test, and moderating variable of communication. The use of moderating variables is intended to prove the hypothesis that communication variables can moderate the relationships of planning, implementation, supervision and control variables, bureaucratic structure, information systems, dispositions / attitudes and communications with variable management of local property. The result of linear regression equation to moderating communication variable in this research can be seen in table 4.6

Table 4.6
Results of Second Hypothesis Testing

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	-.011	3.145		.997
	Perencanaan	.144	.083	.124	.085
	Pelaksanaan	.239	.053	.339	.000
	Pengawasan dan Pengendalian	.022	.024	.062	.369
	Struktur Birokrasi	.256	.091	.216	.005
	Sistem Informasi	.195	.099	.153	.050

Dependent Variable: Komunikasi

Sumber : hasil penelitian, 2017 (data diolah)

$$Z = -0,011 + 0,144X_1 + 0,239X_2 + 0,022X_3 + 0,256X_4 + 0,195X_5$$

From the above model can be concluded that the implementation, supervision and control, bureaucracy structure and information system disposition / attitude have a significant positive effect on communication, and positively insignificant to communication, while planning, supervision and control does not affect the communication.

5. CONCLUSIONS AND RECOMMENDATIONS

Conclusion

From the data analysis, hypothesis testing and discussion of research, it can be taken some conclusions:

- 1 Planning, Implementation, Supervision and Control, Bureaucratic System, Information and Communication System, disposition / attitude and bureaucratic structure if implemented as a whole will increase the achievement of the management of local property on the Government of Serdang Bedagai Regency. While the partial variable Implementation, Bureaucracy Structure, Information System, and communication have a significant positive effect on the management of property owned by the Government of Serdang Bedagai Regency, while the variables of planning, supervision and control, have positive, but not significant.
- 2 Communication is a moderating variable capable of moderating the relationship between planning, execution, supervision and control, bureaucratic structure, information and communication system, disposition / attitude and bureaucratic structure to the management of local property of Serdang Bedagai Regency Government.

Limitations of Research

1. This research uses survey method in the form of questionnaire and do not do interview directly. This may result in data obtained only through written instruments, so that there may be a misperception by respondents.
2. Respondents in this study only officials involved in the management of goods in SKPD in Serdang Bedagai District.

Suggestion

1. The researcher is then suggested to add survey method through questionnaires / questionnaires also to interview to get additional information, and increase the number of respondents externally such as DPRD Member, Internal Auditor or BPKP in order to obtain information about the problems related to the property of Serdang Bedagai Regency. So the more known how to make the property belonging to the Regional Government of Serdang Bedagai Regency more optimal in its management.
2. It is expected to the Government of Serdang Bedagai Regency to improve or improve the variables that are not significant as follows: 1. Planning, 2. Supervision and Control. As for the following significant variables to be maintained, namely: 1. Implementation, 2. Bureaucratic Structure, 3. Information Systems.

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